

# **ASSESSMENT AND TAX ROLL INSTRUCTIONS FOR CLERKS**

## **FOR 2006 ASSESSMENT AND TAX ROLLS (2006 Taxes Collected in 2007)**

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- Bayfield
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- Rusk
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- Green Lake
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- Marquette
- Ozaukee
- Sheboygan
- Washington
- Waushara
- Winnebago

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- Ashland
- Clark
- Iron
- Juneau
- Langlade
- Lincoln
- Marathon
- Oneida
- Portage
- Price
- Taylor
- Vilas
- Wood

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- Brown
- Door
- Florence
- Forest
- Kewaunee
- Marinette
- Menominee
- Oconto
- Outagamie
- Shawano
- Waupaca

# COMMENTS RELATED TO WORK OF ASSESSORS AND CLERKS IN 2006

## GENERAL

In 2006, as in the past, it will be extremely important that the local assessment, the assessment roll and its Statement of Assessment (PA-521) and the Special District Supplement (PA-521A) be completed properly and timely. It will be necessary for clerks to supply the Department of Revenue's copy of the Statement of Assessment (PA-521C) and Special District Supplement (PA-521D) by the due date for two practical reasons. First, if your taxation district contains manufacturing property, the Department of Revenue will need your local assessed values of the other classes of real estate and personal property in your taxation district before it can provide you with the assessed value of the manufacturing property to be included in your roll. Second, the Department needs the assessed values by school districts (see lower half of the Statement of Assessment) and other special districts (see Special District Supplement). The assessed value of the school, sanitary, and public inland lake protection and rehabilitation districts directly influence the full value of the taxation district in each such district of which the taxation district is a part. The 2006 equalized values of school districts and the taxation districts within them must be determined by the Department of Revenue and certified to the Department of Public Instruction by October 1. The 2006 equalized values of sanitary and public inland lake districts and the taxation districts within them must also be determined by the Department and certified to the various districts by November 1.

## LEVEL OF ASSESSMENT AND CLASSIFICATION

The assessor should make every effort to assess real estate and personal property at the same level. He/she should make sure property is classified correctly between real estate and personal property.

## MANUFACTURING PROPERTY

The Department of Revenue will value this property and furnish it to you if there is any manufacturing property in your taxation district. A Notice of Assessment showing the full value is mailed by the

Department in late spring and can be used by either the owner or the taxation district to file a written objection to the State Board of Assessors. (See Page 8-1 of the "Property Tax Administration Manual for Wisconsin Clerks" for details.) At this time, a full value assessment roll is also prepared and mailed to the taxation district. The clerk should check the school district number on each parcel or account to see if the property has been placed in the proper school district. If it is incorrect, notify the Department at once so it can be corrected prior to the school district certification of values on October 1. **DO NOT PLACE THESE FULL VALUES IN THE ASSESSMENT ROLL.** About November 1, you will receive the equated manufacturing rolls. These are the values you will use in computing mill rates and extending taxes. When you receive these rolls, you may enter the equated values of real estate in the real estate assessment roll and the equated values of personal property in the personal property assessment roll, or you may just annex the sheets to each roll and treat the property separately. If you enter them in the rolls, remember to re-total any pages affected. You must also be sure these values are entered into the computer prior to starting any tax roll work. You must include the equated values in your mill rate computations, the tax roll, etc.

## STATEMENT OF ASSESSMENT

Please note that assessment rolls contain only one copy of this statement (PA-521). Note also that the manufacturing real estate & personal property lines have been filled with "x's". This means you will send the Department's copy of the Statement of Assessment (PA-521C) to the Local Government Service's office without any manufacturing values. The copy (PA-521C) you are required to mail to the Bureau of Local Government Services, will look like the copy in your roll and will be mailed directly to you unless your county files electronically. This copy will come to you about May 1 and will contain the code and name of your taxation district and the codes and names of school districts in your taxation district. It will also contain "x's" on the line labeled manufacturing property. The Local Government Service's name and address will be printed on the copy and an envelope will be included for mailing the Statement of Assessment to the Local Government Service's office.

**Before you supply local values, the following steps should have been accomplished:**

1. The 2006 assessment should be completed.
2. The 2006 assessment roll should be supplied to you by the assessor.
3. You should have reviewed and corrected the assessment roll (see Section 70.52 of the Wisconsin Statutes) for misclassified, omitted and/or duplicate assessments.
4. The work of the 2006 Board of Review should be finished.
5. Any changes ordered by the Board of Review should have been made and totals recomputed.
6. The 2006 Statement of Assessment (PA-521) should be completed in the roll. **NOTE:** Line 15 ("Aggregate assessed value of all property on this roll subject to the general property tax") of the Statement of Assessment should exclude any property values included on Lines 16, 17, 17a, and 19.
7. The Special District Supplement (PA-521A) should be completed in the roll. See comments under GENERAL above regarding the design and use of this form.

If the above steps have been properly completed, you will then be ready to complete the Department's forms in a few minutes and mail them promptly to the Local Government Services Section. Later in the year the Department will mail to you a FINAL Statement of Assessment which will include manufacturing on Line 15 as well as in the proper school districts. The FINAL Statement will also include the aggregate ratio to be used in calculating estimates of fair market value for tax bills.

**IMPORTANT NOTE:** The Statement of Assessment has been revised. Please study it and the instructions before making any entries.

## STATEMENT OF TAXES

The Statement of Taxes is completed after all tax rates have been calculated and the tax roll completely finished. The entry on Line T will reflect the total of **all** taxes entered on the roll. It is important that the clerk enter the amounts on the proper lines. Be sure to study the special instructions included in this material for detailed explanations of columns and lines on the Statement of Taxes.

## SCHOOL DISTRICT SUMMARY

Every taxation district which is located in two or more school districts should have a summary prepared by the computer and provided in the roll that shows the total assessed value of each school district. These school district assessed values then can be posted to the Final Summary of Values and to the lower half of the Statement of Assessment. It is most important that these assessed values be accurate. If real estate and personal property are summarized separately, you will have to add the two totals together before entering on the Statement of Assessment.

## SPECIAL DISTRICT SUMMARY

Taxation districts containing special districts should have a summary prepared by the computer that shows the total assessed value of each special district. Enter the total assessed value of all real estate and the total assessed value of all personal property for each special district on this form.

## MILL RATE WORKSHEET

All assessment and tax rolls contain another feature, the Mill Rate Worksheet (PA-5/623). This has been provided as an aid in computing mill rates. It has been designed to work in the system between the determination of the necessary assessed values (i.e. of the entire taxation district, its special purpose districts and its school districts, etc.) and the receipt of the various certifications of taxes to be levied prior to mill rate computations. Again, this sheet should assist the clerk in systematically proceeding through the steps necessary to computing mill rates prior to extending taxes on the rolls. The Mill Rate Worksheet is to remain in the rolls. See instructions related to this sheet.

**MILL RATE AREA SHEET**

The form (PA-5/624) enables the clerk to establish and enter the assessed values, enter the applicable mill rates for each tax purpose and determine a combined rate for each separate mill rate area in the taxation district. If the assessment roll has been correctly prepared, the clerk should be able to account for all assessed value of general property in the taxation district by adding together the assessed values of all mill rate areas. By multiplying the assessed value of each mill rate area times the combined mill rate for each, the clerk can determine how many general property tax dollars are to be generated from each area. By adding the general property tax dollars generated from each mill rate area the clerk can prove his/her work will place the correct taxes on the roll and guarantee that the levy will be met by collections from taxpayers and by the state credits provided by the state. (This last sentence assumes no postponed or delinquent taxes, of course.) See explanation of mill rate areas in instructions.

**CRITICAL DATES AND REQUIREMENTS  
For Assessors and Clerks in 2006**

- |  |   |
|--|---|
| May 1 . . . . .<br>(1st Monday<br>in May)            | The assessor is to deliver the completed assessment roll to the clerk (see Section 70.50 of the Statutes). The assessor mails the final Report to the Supervisor of Equalization. This is to be mailed prior to the Board of Review meeting.                                    |
| May 1 to May 8 . . .<br>(2nd Monday<br>in May)       | Clerks to examine and correct assessment rolls (see Section 70.52 of the Statutes).   |
|  | <b>NOTE:</b> The greatest mistake a clerk can make is to fail to totally check the assessment roll at this time. Most of the clerk's tax work and subsequent reports depend on the accuracy of the assessment roll.   |
| May 8 to June 6 . . .<br>(2nd Monday<br>in May)      | Boards of Review to convene (see Section 70.47 of the Statutes). (2nd Monday in May)  |
| June 12 . . . . .<br>(2nd Monday<br>in June)         | Clerks of all taxation districts to send copy of Statement of Assessment (PA-521C) and Special District Supplement (PA-521D) to the Bureau of Local Financial Assistance (see Section 70.53 of the Statutes). If possible, send this Statement and Supplement before this date. |
| December 1 . . . . .                                 | The Department of Revenue certifies to the clerks of all taxation districts the amounts of credits to be allocated for real estate and personal property.   |
| December 18 . . . . .<br>(3rd Monday<br>in December) | Clerks of all taxation districts to send the Statement of Taxes (PA-632A) to the Department of Revenue (see Section 69.61 of the Statutes).   |

# INSTRUCTIONS FOR ASSESSORS

## GENERAL – REAL ESTATE ASSESSMENT ROLL

You must “discover” taxable real estate.

You must “value” it.

You must “classify” it according to use.

You must “list” it in the assessment roll, coded according to your classification.

According to s. 70.32 of the statutes there are EIGHT classifications of general taxable real estate available in Towns, Villages, and Cities. They are summarized here in chart form:

Class	Type	Code	Towns/ Villages/Cities
1	Residential	A	Land Imps
2	Commercial	B	Land Imps
3	Manufacturing	C	* *
4	Agricultural	D	Land —
5	Undeveloped	E	Land —
5m	Agricultural Forest	5m	Land —
6	Forest Lands (Prod)	F	Land —
7	Other	G	Land Imps

\* All Manufacturing real estate is assessed by the State of Wisconsin and values (equated values) of real estate are furnished in Autumn to tax district clerks who in turn incorporate such property into local rolls for taxation of it.

In addition to the general taxable real estate there are certain lands which require special handling by assessors. These are listed here:

Private Forest Croplands – Valued, taxed per acre  
Managed Forest Lands – Valued, taxed per acre

There may be lands in each tax district which are totally exempt from valuation AND taxation. Ordinarily these are owned by the federal, state, county or local units of government. Other exempt lands can be owned by churches and/or other fraternal or benevolent organizations.

Please use the Wisconsin Property Assessment Manual (Volume 1) to help you determine how to do your work – i.e. discover, value and classify all real estate in your taxing district. Note that the real estate assessment roll is designed to handle the bulk of your real estate first, that which is within the general taxable category. Next, the roll reflects the real estate which requires special handling. Last, it reflects the totally exempt real estate. The column headed “Total Acres” enables you to

first account for all acres within a legal description and then all acres within all legal descriptions on each separate page of the real estate assessment roll.

### SPECIFIC POINTS ABOUT THE REAL ESTATE ASSESSMENT ROLL

Workrolls furnished to assessors by their computer systems may vary in format, but all will contain the same basic information. Workrolls may also contain all the information from the previous year and must then just be updated by the assessors. Assessors must review the workroll very carefully in order to determine what changes are necessary in order to reflect the current assessments for the tax district. Make sure that all changes are clearly written in order to reduce the chance of error when the changes are entered into the computer. The following discussion describes the various entries contained in an assessment roll.

**Name and Address of Owner** – Review and make any necessary changes.

**Description of Property** – Review and make any necessary changes.

**NOTE:** You, as assessor, are responsible for the completeness and correctness of legal descriptions.

**Class** – Indicates the statutory class of general taxable real estate depending upon its use – 1, 2, 3, 4, 5, 5m, 6 or 7 – additional details will be found below about classification and coding of real estate.

**Acres** – The acres of each classification are shown here.

**Land Value** – The value of each land classification.

**Improvement Value** – The value of any buildings located on the land.

**NOTE:** Improvements value should always be accompanied by a land value and will be of the same classification as the land, except for Agriculture, Undeveloped, Agricultural Forest, and Productive Forest Lands which do not have improvements.

**Total Value** – The total of the land value and improvement value on the same line.



**Private Forest Croplands** – Code “1” identifies the acreage and the value of any of these lands ordered by the Department of Natural Resources into this category (Regular Classification) PRIOR to January 1, 1972. Code “2” identifies the acreage and the value of any of these lands ordered by the Department of Natural Resources into this category (Regular Classification) AFTER December 31, 1971. Code “3” identifies the acreage and the value of any of these lands originally ordered by the Department of Natural Resources into this category (Special Classification) between 1949 and 1963. **ALL THREE TYPES OF THESE LANDS MUST BE VALUED (ASSESSED).** The owners of the two Regular Classifications are taxed 10¢ or \$1.66 per acre (depending upon the date of the order of entry) and in the case of the third type, the Special Classification, the owners are taxed 20¢ per acre. **(THE ASSESSED VALUE IS NECESSARY TO DETERMINE THE “GENERAL PROPERTY TAX WHICH WOULD HAVE BEEN PAID” (BACK TAXES) IN THE EVENT THE OWNER ELECTS TO OR IS FORCED TO WITHDRAW THE LANDS FROM UNDER THE PROVISIONS OF SS. 77.01 THROUGH 77.14.)**

**Managed Forest Lands entered after 2004** – Code “5” identifies the acreage and value of any of these lands ordered by the Department of Natural Resources into this program if the lands are OPEN to public access for purposes of hunting, fishing, etc. Code “6” identifies the acreage and value of any of these lands ordered by the Department of Natural Resources into this program if the lands are designated as CLOSED to public access. **BOTH OF THESE TYPES OF LANDS MUST BE VALUED (ASSESSED). THE ASSESSED VALUE IS REQUIRED UNDER S. 77.84 (1).** The owners of Managed Forest Lands are taxed \$1.46 per acre if the lands are OPEN and \$7.28 per acre if the lands are CLOSED to public access.

**Managed Forest Lands entered before 2005** – Code “7” identifies the acreage and value of any of these lands ordered by the Department of Natural Resources into this program if the lands are OPEN to public access for purposes of hunting, fishing, etc. Code “8” identifies the acreage and value of any of these lands ordered by the Department of Natural Resources into this program if the lands are designated as CLOSED to public access. **BOTH OF THESE TYPES OF LANDS MUST BE VALUED (ASSESSED). THE ASSESSED VALUE IS REQUIRED UNDER S. 77.84 (1).** The owners of Managed Forest Lands are taxed 83¢ per acre if the lands are OPEN and \$1.95 per acre if the lands are CLOSED to public access.

All lands currently entered in the private forest crop may remain in the program until the contracts expire. At that time, the owners may apply to the DNR to enter the lands in the managed forest land program. All laws, rules and regulations currently governing the management of the private forest crop program are still applicable.

**NOTE:** You, as the assessor, CANNOT arbitrarily, acting on your own, place lands into or remove lands from Private Forest Croplands and Managed Forest Lands classifications. You must have orders of “renewal,” orders of “entry,” or orders of “declassification,” etc. from the Department of Natural Resources authorizing you to legally do this. (See the special section on these lands for additional information.)

**County Forest Crop Acres** – Code “4” identifies the acreage of this category. Certain in lieu payments, based on acreage, are made under this program – it is important to properly record such acreages. These lands are not valued (assessed) or taxed but must be entered in the roll.

**Exempt Acres** – Code “1,” “2,” “3” or “4” identifies ownership by the Federal, State, County governments or Other exempt agencies/organizations respectively and the acres owned.

**Total Acres** – The acreages entered for the various classes/categories are added and the total entered in this column. This will assure that every acre of the total acreage is accounted for within any legal description. In the end all acres in your tax district will be accounted for, realizing that some legal descriptions will not include acreage – particularly (residential or commercial) parcels in platted areas.

## PARCEL COUNTS

- (1) Parcel count is simply a count of the valuations entered for a particular class.
- (2) The total land parcel count on the Statement of Assessment will probably never equal the number of legal descriptions contained in your assessment roll because:
  - (a) exempt parcels have no values entered, therefore, no counts can be made in the same manner as for other taxable parcels.



- (b) legal descriptions are often split and valued in two or more statutory classes of real estate: for example – one legal description, three classes (codes) of land, therefore, three land parcels in the count.
- (3) The land parcel count will always be greater than the improvement count because there will be vacant land parcels without improvement values.

Parcel Count information is summed by the following procedure: the computer will count the number of land value entries and improvement value entries for each code. The total for land and the total for improvements for each class will be shown on a summary prepared by the computer.

### **ADDITIONAL DETAILS/INSTRUCTIONS FOR CODING AND TOTALING**

If a general taxable legal description is made up of/ contains only one statutory class of real estate, the proper code, the acres, the land value (and the improvement value, if any) for it may be entered only once on the bottom line. Again, this may vary depending on your particular computer system.

Should you need/desire to split a legal description into more than one statutory class (up to three classes of general taxable real estate) enter the proper code, the acres, etc. for EACH class on a separate line. Total the acres and value in the separate classes on the bottom line – this will crossfoot and balance the acre and value entries for this particular legal description. The computer will also total the parcel but your figures can be used to check the computer entry.

You can conclude that if you need/desire to split a legal description into two or three classifications within the “general taxable” column, you may easily do so by coding, usually the sub-lines and totaling the acre/value entries on the total line.

**PRIVATE FOREST CROPLANDS** – Review any orders from the Department of Natural Resources and make any necessary changes to reflect withdrawals from this program.

**MANAGED FOREST LANDS** – Orders from the Department of Natural Resources may provide that a legal description contains the four kinds of Managed Forest Lands. In this event, enter and code the four acreages according to earlier instructions. Total the four on the bottom line.

**NOTE:** Because there is only one column on the computer roll form for these special lands, you must be sure to use the correct code to denote the proper type of entry. If an entry is improperly coded and you correct it, be sure the change is also made on the computer file. If the wrong code is left in the computer, the parcel may be improperly taxed. Review these codes very carefully.

### **SUMMARY**

You, as assessor, will have done your job well if you have:

- (1) “discovered” all general taxable real estate in the taxation district;
- (2) “valued” such property equitably;
- (3) “classified” and “listed” (coded and entered) it properly in the columns under the heading “ACREAGE AND VALUE OF DESCRIPTION SUBJECT TO GENERAL PROPERTY TAX”;
- (4) crossfooted and balanced the acres and values for each taxable legal description;
- (5) reviewed the summaries provided by the computer and compared the new totals with the previous year totals and your current adjustments. Do not assume the computer entries and totals are always correct;
- (6) completed and mailed the Notices of Assessment as required by s. 70.365;
- (7) completed the “ASSESSOR’S FINAL REPORT” and mailed it to the Supervisor of Equalization for the county in which this taxation district is located.

The final assessment roll should be given to the clerk (providing that the personal property and other sections are completed) who should check it, make any Board of Review changes and send the changes to the computer center. After getting an updated summary from the computer center, the clerk then completes the Statement of Assessment and the Special District Supplement – Statement of Assessment, both bound in the roll. Upon receiving these same forms through the mail, from the Department of Revenue, the clerk copies the data onto the Department’s forms and mails them to Local Government Services.

# PRIVATE FOREST CROPLANDS – MANAGED FOREST LANDS

While the cardinal rule of taxation under the Wisconsin Constitution is uniformity, exceptions have been made by the legislature over a period of many years. Some of these exceptions are specifically mentioned in the Constitution such as the taxation of forest and mineral lands.

The purpose of these instructions is to bring the attention of assessors and clerks to the special laws which have been enacted and which are in some cases found in various chapters of the statutes other than Chapter 70. Since most of these special laws and provisions are quite detailed, only a brief description will be given in the discussion that follows. **The assessor or clerk who has a problem relating to any one of these is advised to consult with the Supervisor of Equalization for his/her county.**

**IMPORTANT NOTE:** No new entries into the private forest crop program are now permitted. Landowners may apply for entry into the new managed forest land (MFL) program. Existing private forest crop contracts will continue to expiration, unless withdrawn (s.77.10) or converted to managed forest law (s.77.82(4m)).

## PRIVATE FOREST CROP LAW

Sections 77.01 through 77.14 of the Wisconsin Statutes govern the private forest crop law.

Timber cutting is regulated on all forest cropland. Owners of forest croplands agree to permit hunting and fishing by the public on such lands, subject to the Department of Natural Resources regulations. The tapping of trees for the procurement of maple sap is also permitted since sap is regarded as a product of the forest rather than a forest product and not subject to the severance tax.

**IMPORTANT: THE ASSESSOR MUST ASSESS EACH PARCEL, EACH YEAR, IN THE ASSESSMENT ROLL.** That town must preserve each assessment roll containing a forest crop entry for the life of the contract. Lands withdrawn prior to expiration of the full contract must have an annual assessed value entered in each applicable year's roll from year of entry to withdrawal. Upon withdrawal the owner is required to pay the taxes that would have occurred had the land not been under the forest crop contract. Assessment,

therefore, must be made on the same standards used on similar lands in the district, that is, those forest lands not under contract. Buildings on any forest croplands must be assessed as personal property.

Section 77.04(3) states, "Out of all moneys received by any town from any source on account of forest croplands in such town, the town treasurer shall on or before November 15 pay 20% to the county treasurer and retain the remainder."

## REGULAR CLASSIFICATION (10 Cents Per Acre) CODE #1

The law first established regular private forest crop (Regular Classification). The **regular classification** included land owners **within a forest protection district** who otherwise met the requirements of the law and elected to enter descriptions with 40 or more acres of forest land. The owners then pay **10 cents** per acre per year and pay a tax of 10 percent of the stumpage value of the timber when it is cut. The state pays an annual aid of 20 cents per acre, payable to the local tax district. These are lands that were ordered into forest cropland prior to January 1, 1972 and you will continue to tax these lands at **10 cents** per acre. Use Code #1 for these lands; enter the acreage, **ASSESSED VALUE** and the school district which contains the legal description.

## REGULAR CLASSIFICATION ( \$1.66 Per Acre) CODE #2

A second per acre rate was created by Chapter 215, Laws of 1971. This chapter increased the tax per acre on lands ordered into forest crop (REGULAR CLASSIFICATION) after December 31, 1971, and further provided that every ten years the tax per acre, upon determination and certification by the Department of Revenue, can be altered to generate revenue for your town more consistent with conditions existing at that time. Under these provisions, the tax per acre for lands ordered into forest crop (REGULAR CLASSIFICATION) after December 31, 1971 is now **\$1.66** per acre. Use Code #2 for these lands; enter the acreage, **ASSESSED VALUE** and the school district which contains the legal description.

## **SPECIAL CLASSIFICATION (20 Cents Per Acre) CODE #3**

In 1949 (Chapter 362, Laws of 1949) the legislature enacted Section 77.15 creating special private forest crop (Special Classification). The **special classification** permitted land owners **outside a forest protection district**, who otherwise met the requirements of the law to enter descriptions with 40 or more acres. The owners pay **20 cents** per acre per year. They are not required to pay a severance tax for cutting timber and the state does not make any matching payments.

In 1963 (Chapter 228, Laws of 1963) the legislature repealed Section 77.15. No lands are now being entered under the special classification as all lands are now in a forest protection district. The regular and special classification must continue to be designated separately on each annual assessment roll. Those lands originally entered as **special** are to continue to be taxed under the provisions of the original contract, therefore, they must be designated as Special Classification in the current assessment and tax rolls. Use Code #3 for these lands; enter the acreage, **ASSESSED VALUE** and the school district which contains this legal description.

## **MANAGED FOREST LANDS**

The purpose of the managed forest land law is to encourage the management of private forest lands for the production of future forest crops for commercial use through sound forestry practices, recognizing the objectives of individual property owners, compatible recreational uses, watershed protection, development of wildlife habitat and accessibility of private property to the public for recreational purposes.

Any owner of 10 or more acres of contiguous forest land in a town or village may apply for entry. The landowner may elect to designate the entire entry open to public access for purposes of hunting, fishing, hiking, sight-seeing and cross-country skiing. The landowner may also elect to designate one area in a parcel as closed to public access.

For managed forest land parcels entered after 2004, Code "5" identifies acreages designated as "Open" and are taxed at \$1.46 per acre. Code "6" identifies acreages designated as "Closed" and are taxed at \$7.28 per acre. Enter the acres, school district code and the **ASSESSED VALUE** for each parcel.

For managed forest land parcels entered before 2005, Code "7" identifies acreages designated as "Open" and are taxed at 83¢ per acre. Code "8" identifies acreages designated as "Closed" and are taxed at \$1.95 per acre. Enter the acres, school district code and the **ASSESSED VALUE** for each parcel.

## **GENERAL INFORMATION**

Some county owned lands are also entered in the forest cropland program. In computer rolls, these lands are identified by Code "4". Unlike the privately owned acres entered in the program, the county owned lands are neither taxed nor valued by the assessor.

Any order issued by the Department of Natural Resources for entry of lands under the managed forest land law **prior** to November 21, is effective January 1 of the following calendar year. Orders for entry issued **after** November 21 shall take effect January 1 of the calendar year following the calendar year in which orders issued on or before November 21 would have been effective. Such withdrawn lands therefore cannot be placed legally in the normal tax roll until after they have **first appeared in the normal assessment roll**.

Of particular importance to the assessor is the fact that forest crop or managed forest land status is determined solely by order of the Department of Natural Resources. Changes in the assessment roll can be made only after receipt of the change in forest crop or managed forest land status from the Department of Natural Resources. If the assessor is aware of possible violations, he/she may **not** put the land back on the normal assessment roll of his/her own accord. The proper procedure in all such cases is to report the possible violations to the Department of Natural Resources forester in your county or the Department of Natural Resources, Attention: Forest Tax Unit, Box 7921, Madison, Wisconsin 53707. An investigation will be made, and if as a result the forest crop or managed forest land status is terminated, the assessor will receive a copy of the withdrawal order.

Informational pamphlets concerning these laws can be obtained by contacting the local Department of Natural Resources forester or the Forest Tax Unit.

## PERSONAL PROPERTY/OCCUPATIONAL TAX ASSESSMENT ROLL

The personal property/occupational tax roll is designed to show personal property by item as required by law. There are 4 items of personal property. Following is a brief explanation of the various items:

(1) Boats & Other Watercraft not exempt – The following are exempt: Watercraft employed regularly in interstate traffic. Watercraft laid up for repairs. All pleasure watercraft used for recreational purposes (Wisconsin Statute Section 70.111(3)). (2) Taxable Machinery, Tools and Patterns. (3) Furniture, Fixtures & Equipment – Mainly office furniture, machines, data processing equipment, office partitions (not on Real Estate), signs, some nonlicensed vehicles, radio and TV Station equipment usually including the towers, and others. (4A) All Other Pers. Prop. Not Exempt – Generally office supplies (paper, envelopes), linens and towels in motels and hotels (quite often on a lease plan where the leasee (operator) pays the tax), and other taxable items not listed in any other item. (4B) Improvements (Buildings) on Leased Land. (4C) Mobile Homes.

**NOTE:** A fifth and sixth item of personal property – (8) Logs and Other Forest Products (logs, timber, lumber, shingles, poles, posts, cordwood, pulpwood, bolts, lath and other forest products not belonging to a merchant or manufacturer) and (10) Property and Franchises of Water and Light Companies (when all

operating property of a Utility is located in one taxation district) - have been removed from assessment rolls as separate classifications. These items are not exempt. Assessors will continue to assess such property as in the past, but it will now be classed as (4A) All Other Personal Property Not Exempt. (Very few taxation districts have any of this type of property).

Personal property receives school levy tax credit as defined by Section 79.10. Detailed instructions for the calculation of this credit (PC-203) are posted on the internet. The Notice of School Levy Tax Credit Estimated Major State Aids is mailed by the Department of Revenue to the local clerk around December 1. Make no adjustment for credit until after the gross taxes are calculated. The assessment should be made as if the credit did not exist.

**NOTE:** Effective January 1, 1995 assessment roll, manufacturing penalties are no longer added to taxes due as a special charge of the tax roll. These penalties will be billed and paid directly to the Department of Revenue.

**NUMBER OF PERSONAL PROPERTY ACCOUNTS** – Required at Line 9 on the Statement of Assessment. This is a count of the number of personal property owners in the assessment roll.

## OCCUPATIONAL TAXES

The personal property/occupational tax roll is for the entering of the information required in the taxation of the various occupations as stated in Chapter 70 of the Wisconsin Statutes. The heading at the top of the page and the reverse side of the form lists each type of occupation, the statute reference number and the tax per unit. The number preceding each is the code used to identify that particular occupation.

**NOTE:** Enter occupational taxes on a separate page from personal property accounts.

Occupational taxes do not receive any tax credit and they are not counted as a personal property account for the entry on Line 9 of the Statement of Assessment.

If your computer system does not handle occupational taxes, you will have to manually enter them. Be sure to include them in all your summaries.

# INSTRUCTIONS FOR OMITTED PROPERTY

## THE LAW

**Section 70.44 Assessment; property omitted.** (1) Real or personal property omitted from assessment in any of the 2 next previous years unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year \_\_\_\_\_ (giving year of omission) and affixing a just valuation to each entry for a former year as the same should then have been assessed according to his best judgment, and taxes shall be apportioned using the net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This section shall not apply to manufacturing property assessed by the department of revenue under s. 70.995.

(2) Any property assessment increased by a local board of review under s. 70.511 shall be entered in the assessment roll as prescribed under sub. (1)

(3) As soon as practicable, the assessor shall provide written notice concerning the discovery of property omitted from assessment and concerning that person's appeal rights to the board of review to the owner of the property.

**NOTE:** You may now only go back **two** (2) years for assessing and taxing omitted property.

## INSTRUCTIONS

There are special forms in the back of the roll for omitted property. These forms are to be completed manually. Enter the name of the owner and the legal description and/or address. Enter the year in which the property was omitted from assessment and taxation. (For 2005 the years can only be 2004 and 2003 – it cannot be 2005.) Any property discovered to have been omitted for 2005 after the Board of Review has adjourned, will be assessed and taxed in 2006 as “omitted for 2005.”

Do not use the same line for one owner's real and personal property – use two lines (1 & 2 for example).

Enter the school district code, mill rate area code and NET mill rate for the year of omission for each entry. The omitted property will be taxed using the net tax rate which would have been used had the property been assessed and taxed in the year it was omitted.

If there is any **omitted manufacturing** property to be entered in the omitted property roll, the omitted taxes may be subject to an interest penalty under s. 70.995 (12)(a). You will be notified of this at the same time you receive the omitted property equated rolls from the Bureau of Manufacturing Assessment. Calculate the interest on the NET taxes and enter the amount of interest along with the omitted taxes – Line J. This law applies to both real and personal property. The interest penalty goes into the local treasury. Report interest penalty amounts on line J on the Statement of Taxes.

**Do not** share omitted general property taxes with state, county or schools; these taxing jurisdictions received their property tax in the year of omission.

**Omitted general property taxes remain in the local treasury.**



## S. 70.43 CORRECTION OF ERRORS BY ASSESSORS

### THE LAW

**Section 70.43** "Correction of errors by assessors.

- (1) In this section "palpable error" means an error under s. 74.33(1).
- (2) If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property that results in the tract or property having an inaccurate assessment for the preceding year, the assessor shall correct that error by adding to or subtracting from the assessment for the preceding year. The result shall be the true assessed value of the property for the preceding year. The assessor shall make a marginal note of the correction on that year's assessment roll.
- (3) The dollar amount of the adjustment determined in the correction under sub. (2) shall be referred to the board of review and, if certified by that board, shall be entered in a separate section of the current assessment roll, as prescribed by the department of revenue, and shall be used to determine the amount of additional taxes to be collected or taxes to be refunded. The dollar amount of the adjustment may be appealed to the board of review in the same manner as other assessments. The taxes to be collected or refunded shall be determined on the basis of the net tax rate of the previous year, taking into account credits under s. 79.10. The taxes to be collected or refunded shall be reflected on the tax roll in the same manner as omitted property under s. 70.44, but any such adjustment may not be carried forward to future years. The governing body of the taxation district shall proceed under s. 74.41.
- (4) As soon as practicable, the assessor shall provide written notice of the correction to the person assessed. That notice shall include information regarding that person's appeal rights to the board of review."

### INSTRUCTIONS

There are special forms in the back of the roll for these entries. These forms are to be completed manually. Enter the previous year's value and corrected value on the proper lines and in the appropriate column according to type of property.

Determine the difference between the previous year's value and the corrected value and enter the difference on the Amount of Adjustment line. If the corrected value is MORE than the previous year's value, the Amount of Adjustment will be a plus amount and additional tax must be collected from the property owner. If the corrected value is LESS than the previous year's value, the Amount of Adjustment will be a minus amount (use brackets ( ) to denote a minus amount) and a refund is due the property owner.

From the previous year's assessment roll, enter the correct Mill Rate Area Code and the NET mill rate (after tax credit) used to calculate the previous year's taxes on the property. (The NET mill rate is the gross mill rate minus the school levy tax credit mill rate.)

Multiply the assessed value difference entered on the Amount of Adjustment line by the NET Mill Rate for Previous Year. (For real estate, use the amount in the Total column.) The result will be the amount of tax due (if Amount of Adjustment is plus) or amount of tax to be refunded (if Amount of Adjustment is minus). Enter the tax amount in the proper column.

Additional taxes collected under s. 70.43 may have to be shared with other taxing jurisdictions. Taxes refunded under s. 70.43 could be charged back to the other taxing jurisdictions. Please refer to s. 74.41.

**NOTE:** If the net Tax Difference is a negative amount, the tax district may have to increase its local levy by the negative amount in order to compensate for the refund(s). This should be reviewed and discussed prior to the setting of the local levy by the local officials.



# IMPORTANT INSTRUCTIONS FOR CLERK AND BOARD OF REVIEW

**Section 70.46(1m)(a)** was created by 1995 Wi. Act 34. “A person who is appointed to the office of town clerk, town treasurer or to the combined office of town clerk and town treasurer under s. 60.30(1e) may not serve on a board of review under sub.(1).

(b) If a town board of review under sub. (1) had as a member a person who held the elective office of town clerk, town treasurer or the combined office of town clerk and town treasurer, and the town appoints a person to hold one or more of these offices under s. 60.30(1e), the town board shall fill the seat on the board of review formerly held by an elective office holder by an elector of the town.”

**Section 70.50 “Delivery of roll.** Except in counties that have a county assessment system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have a board of assessors under Section 70.075 the assessor shall, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements and valuations of personal property to the clerk of the town, city or village, who shall file and preserve them in the clerk’s office.”

**Section 70.52 “Clerks to examine and correct rolls.** Upon receiving such assessment roll the said clerk shall carefully examine it. The clerk shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. The clerk shall add to the roll any parcel of real or personal property omitted by the assessors and immediately notify them thereof; and such assessors shall forthwith view and value the same and certify such valuation to said clerk, who shall enter it upon the roll, and such valuation shall be final. To enable such clerk to properly correct defective descriptions the clerk may request aid, when necessary, from the county surveyor, whose fees for the services rendered shall be paid by the town, city or village.”

It is extremely important for the clerk to examine and make any necessary corrections in the assessment roll before the board of review meets. Such examination

and correction should include, but is not necessarily limited to, the following:

1. Elimination of duplicate assessments.
2. Addition to the roll of any taxable property omitted by the assessor in the current assessment. The clerk can ask the assessor to certify an assessed value of property omitted on the current roll (see Section 70.52 of the Wisconsin Statutes).
3. Elimination from the roll of any property illegally assessed by the assessor.
4. Review of the following:
  - a. The assessor’s treatment of Private Forest Crop Lands under Sections 77.04(1) and (2) (these lands must be assessed and classed properly).
  - b. The assessor’s treatment of Managed Forest Lands under Section 77, Subchapter VI.
  - c. The assessor’s classification of property – whether it is real estate or personal property.
5. Make sure improvements are assessed with the legal description upon which they are located.
6. Review each assessment (real estate and personal property) by the school district (elementary and/or high school, union high and vocational). Review those parcels and applicable personal property assessments contained in other special purpose districts containing area of less than the total taxation district. Make sure all are properly coded.

THE CLERK AND BOARD OF REVIEW SHOULD NOT BEGIN THEIR HEARING UNTIL THEY HAVE CAREFULLY READ THESE IMPORTANT INSTRUCTIONS CONCERNING CHANGES IN THE ASSESSMENTS WHICH ARE MADE BY THE BOARD OF REVIEW. These instructions do not concern the assessor.

Part of Section 70.48 reads as follows:

“When any valuation of real property is changed the clerk shall enter the valuation fixed by the board in red ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink . . . All changes in valuation of personal property made by the board of review shall be made in the same manner as changes in real estate.”

DO NOT MAKE CHANGES ONLY IN THE TOTALS. IT IS VERY IMPORTANT THAT THE CHANGES ALSO BE MADE IN THE DIFFERENT CLASSES. If changes are made in the totals only, it will be impossible for the clerk to know whether the board intended the change to be made in the property of one class or of another and the clerk will find it impossible to complete the statement of assessment correctly.

The clerk should call the board’s attention to the fact that they must determine what items on the line in the different classes are to be changed and how much. When this is done by the board of review, then it is easy to make the proper corrections in the total lines. When the roll is totaled thereafter the red figures are used in place of those stricken out. The whole roll will then balance and cross check and no difficulty will be met with by the clerk in completing the statement of assessment. The clerk must also send all the changes to the computer center. The computer center should then furnish a new, updated summary to the clerk.

If these requirements are complied with, many of the controversies which have arisen in the past, over the values determined by the board of review, will disappear. Likewise, many of the errors in the statements of assessment which were formerly made will not be made now. This will lessen the work of the clerk and of the Bureau of Local Financial Assistance and Equalization, both within the Department of Revenue.

**Section 70.73 "Correction of tax roll. (1) Before Delivery.** Whenever it shall be discovered by any town, village, or city clerk or treasurer that any parcel of land has been erroneously described on the tax roll the clerk or treasurer shall correct the description. Whenever a town, village, or city clerk or treasurer shall discover that personal property has been assessed to the wrong person, or two or more parcels of land belonging to different individuals or corporations have been

erroneously assessed together on the tax roll, the clerk or treasurer shall notify the assessor and all parties interested, if residents of the county, by notice in writing to appear at the clerk’s office at some time, not less than five days thereafter, to correct the assessment roll, at which time and place the assessment roll shall be corrected by entering the names of the persons liable to assessment thereon, both as to real and personal property, describing each parcel of land and giving its proper valuation to each parcel separately owned; but the valuation so given to separate tracts of real estate shall not together exceed nor be less than the valuation given to the same property when the several parcels were assessed together. Such valuation of parcels of land or correction of names of persons assessed with personal property may be made at any time before the tax roll shall be returned to the county treasurer for the year in which such tax is levied. Such valuation or correction of names, when so made, shall be held just and correct and be final and conclusive.

(3) **Notice of Correction.** When the assessment roll shall have been so corrected the clerk shall enter a marginal note on the roll stating when the correction was made by the assessor; and if the taxes shall have been extended against the property previously the clerk shall correct the tax roll in the same manner that the assessment roll was corrected, and extend against each tract the proper amount of tax to be collected."

#### **Section 74.05 "Correction of tax roll information.**

- (1) **Definition.** In this section, "error in the tax roll" means an error in the description of any real or personal property, in the identification of the owner or person to whom the property is assessed or in the amount of the tax or an error resulting from a palpable error in the assessment roll.
- (2) **Duty to Correct.** If the taxation district treasurer discovers an error in the tax roll after the tax roll has been transferred under s. 74.03, the clerk of the taxation district shall correct the error. The clerk shall keep a record identifying the place on the tax roll where each correction is made, briefly describing the correction and specifying the date when the correction was made."

Any correction should also be sent to the computer center. The computer center should then furnish a new, updated summary to the clerk.

# ALL CLERKS – INSTRUCTIONS FOR THE STATEMENT OF ASSESSMENT (PA-521) AND THE SPECIAL DISTRICT SUPPLEMENT – STATEMENT OF ASSESSMENT (PA-521A)

## STATEMENT OF ASSESSMENT (PA-521)

STATEMENT OF ASSESSMENT: It is necessary to file a Statement of Assessment with the Department of Revenue. This copy (PA-521C), preprinted with school district information, will be mailed to you about May 1.

**IMPORTANT NOTE: Date of filing is the second Monday in June. Do not send in if Board of Review has not yet adjourned.**

Department of Revenue staff will audit your Statement of Assessment very thoroughly. He/she will contact you regarding any errors which may be discovered. He/she will correct the Statement upon your reply.

The Department of Revenue (Local Government Services) uses the Statement of Assessment (processed by computer) to make the determination of school district valuations. The Department also uses it to equate the state assessed manufacturing property (if any) in your taxation district and to determine the ratio to be used by you in calculating estimates of fair market value. These three procedures and other statistical uses of this assessment data make it very important that the information be complete, accurate and filed on time.

SUGGESTED PROCEDURE: Here is a procedure which must be followed and should help you.

1. **Perfect the Assessment Roll.** After careful examination of it (Section 70.52) and AFTER the Board of Review has completely adjourned, review the summaries and be sure they are correct and reflect all changes. Most errors on the Statements of Assessment occur because this was not done. Do not assume everything is correct. Make sure all Board of Review changes have been carried into all totals and summaries. Send all changes to the computer center.
2. **Review/update all summaries.** The computer center (usually the county) should prepare and furnish to you updated summaries after all the board of review changes have been made, sent to the computer center and entered into the computer.

The summaries should reflect totals, by class, of parcel counts, acres, land value, improvement value, total land and improvement value, total assessed value by school district and total assessed value by special district. Special lands should also be summarized. A recommended format for a computer summary is the statement of assessment format. The updated summary should be inserted into the assessment roll.

3. **Complete the Roll Copy (PA-521) of the Statement of Assessment.** The data on this completed copy can then be transferred to the preprinted Statement of Assessment (PA-521C) that is to be filed with Local Government Services.

**Lines 1 through 8** entries will come directly from the Real Estate summary. The line classifications and column headings are clearly defined and the proper entries should be placed in the appropriate spaces. There are spaces in Column A and Column B to enter parcel counts. Please note that for each classification entry in Column D (Value of Land) you must enter a parcel count number in Column A and number of acres (rounded to the nearest whole number) in Column C. There may not be acreage for Residential and Commercial. This is acceptable. There should also then be an improvement parcel count number (Column B) for each improvement value (Column E) shown. The land parcel count number is usually greater than the improvement parcel count number. These entries are important and should always be accurately reported. There should be no improvements for Classes 4, 5, 5m, and 6.

**Line 8** is the total of each column. Column F is the total value of land and improvements for each class. (Column D plus Column E equals Column F). Add these columns across and down to prove your work. If your entries balance, and the total on Line 8 in Column F equals the total value on the real estate roll, you have entered the amounts correctly.

**Line 9** entry is the number of personal property owners contained in the roll. Do not overlook this important item. If you have value to enter on one or more of Lines 10 through 13, you must have an entry on Line 9.

**Lines 10 through 13, Column D** are for the values of Personal Property. This data will come directly from the Personal Property summary. Please be sure to show the values of the various classes on the proper lines.

**Line 14, Column D** is the total of all personal property.

**Line 15, Column F** is the total of all property – Line 8, Column F plus Line 14, Column D.

**NOTE:** Do not include **any** state assessed manufacturing values in any of the entries on Lines 1 through 15. If you have reason to believe there may be manufacturing property in your taxation district that is not being assessed by the state, please discuss it with the assessor and/or the State Supervisor of Manufacturing.

**Line 16** is for entering number of parcels, acres and value (NOT TAX) of the lands entered in the Private Forest Cropland program. It is designed to accommodate the three categories – Regular, taxed at 10 cents per acre, Regular, taxed at \$1.66 per acre and Special, taxed at 20 cents per acre. These lands should have been entered in the assessment roll with a code designating the proper category. **THE ASSESSOR SHOULD ALSO HAVE PLACED A VALUE ON THEM.** If he/she hasn't, please instruct him/her to do so. Parcels, acres and values should then have been totaled on the Real Estate Summary where you can readily find the totals to enter in the proper space. This is an area where many errors occur. Please double check the records to see that all lands entered in this program are placed in the assessment roll correctly, and not, perhaps, valued as regular Forest lands. Your total acreage for private forest croplands on the roll should agree with acreage on the records of the Department of Natural Resources. This is all necessary information and special attention should be given to the correctness of the data.

**Line 17 and 17a** – Managed Forest Lands parcels, acres and **ASSESSED VALUE** go in the proper spaces here. Each space is clearly identified as to

category and these lands should also have been entered in the assessment roll and totaled in the Real Estate Summary. **Be sure to enter the correct acreage in the proper space.** The Managed Forest Land acreage on the roll should also agree with acreages on the records of the Department of Natural Resources.

**NOTE:** None of the lands entered on Lines 16, 17, or 17a should be included in any of the other values on this document.

**Line 18 (a)** is for entering the County Forest Crop acres.

**Line 18 (b) (c) (d) and (e)** are for entering other exempt acreages.

**Line 19 (a) and (b)** are for entering the value of omitted property. This is property omitted from taxation in any of the two previous years.

**Line 19 (c)** is for entering the total Amount of Adjustment (assessed value) under s. 70.43. This amount will be found on the S. 70.43 Corrections form located in the Omitted Property/S. 70.43 Corrections section of the assessment roll.

**Lines 20 through 35** are the school district value lines. Enter the school district numbers and names using Lines 20 through 32 for the regular school districts and for the union high school districts (which only a few taxation districts have) and Lines 33 through 35 for the technical college districts. You will have previously totaled the values for these districts on the Final Summary of Values (PA-520) or they can be found on the computer summary. Be very careful to place the correct value in the proper school district. The total of the regular school districts on Line 29, Column C **MUST** agree with the total on Line 15, Column F. Remember, **ACCURACY** is very important. The tax apportionment(s) certified to you by the school district(s) will be based on the values you enter on this document.

## **SPECIAL DISTRICT SUPPLEMENT – STATEMENT OF ASSESSMENT (PA-521A)**

The Department of Revenue (Local Government Services) is required by law to certify the equalized values of legally formed Sanitary Districts, Public Inland



Lake Protection and Rehabilitation Districts and Metropolitan Sewerage Districts in the state. Therefore, you **must** report to this Bureau the assessed value of **ALL** property within your taxation district, both real estate and personal property, which is contained within these districts.

At the same time you receive the preprinted Statement of Assessment (PA-521C), you will also receive a preprinted Special District Supplement – Statement of Assessment (PA-521D). This will be preprinted with the various codes and names of the special districts located in your taxation district. Many taxation districts do not have any of these and the clerk will only write NONE on it before returning. It is to be sent to Local Government Services along with the Statement of Assessment in the envelope furnished at that time.

Clerks must be sure that each parcel of real property and personal property account that is within the boundaries of a special district has been properly coded and the codes entered into the computer. The computer can not only then summarize the total assessed value of each special district but can later apply the proper mill

rates to the parcels/accounts for calculating the correct taxes. Using the assessed value summary, enter the names of the special districts under the proper classification (the headings clearly identify the type), enter the assessed value of real estate for the special district in Column C, enter the assessed value of personal property in Column D and then enter the total value of real estate and personal property located in the special district in Column E. Because tax apportionments are based on the values you enter on this document it is vital that the data be complete and accurate.

**NOTE:** Even though (a) special district(s) may not be active (levy taxes, etc.) you must report the value(s) for the Bureau's use.

**Conclusion:** These instructions should help you, as clerk, with some of the assessment roll-related work which **must** be done before you can properly file the documents required by law and the Department of Revenue. Accuracy has been stressed, and if maintained, will result in fewer problems for you, the Department **and** your taxpayers.

## **MILL RATE WORKSHEET (PA-5/623) GENERAL PROCEDURE PRIOR TO COMPLETING THE MILL RATE WORKSHEET**

The MILL RATE WORKSHEET (PA-5/623) is included in assessment and tax rolls as an aid to clerks in preparation of tax rolls which will distribute the tax burden accurately and with fairness, according to the law. This worksheet has been designed to handle only general property taxes. Special assessments, special charges, delinquent utility charges, taxes on omitted property, taxes on Forest Crop acres, Managed Forest Land acres and occupational taxes are NOT part of this worksheet; these items are handled elsewhere in the tax rolls. It has been designed to accept the assessed values determined from computer summaries.

This worksheet is to remain bound in assessment and tax rolls. It will provide a systematic approach to preparation of tax rolls and assure the accuracy of them. It will serve as a concise record of the clerk's computation of mill rates. Further, it will provide an explanation of the general property tax structure to owners of taxable general (both real and personal) property in a particular taxation district.

Before starting any tax rate calculations, you must be sure the assessed values in the computer are complete and correct. You should have received your equated manufacturing values (if any) and also had them entered into the computer. It is preferable to get another updated summary from the computer at this time, to check to see if everything balances. Once you are satisfied the assessed values are correct, you may start your tax rate calculations.

### **INSTRUCTIONS – COMPLETING THE MILL RATE WORKSHEET**

Section A relates only to state taxes, Section B relates only to county taxes, Section C relates to special purpose district(s), Section D relates to municipal taxes, Section E relates only to school taxes and Section F relates to technical college taxes. The sum of all these sections will be the Total General Property Taxes to be levied. (Section G.)

Column 2 identifies the purpose of a tax. Space has been provided for clerks to enter the names of special purpose districts and school and technical college districts for purposes of identification. IT IS SUGGESTED THAT YOU ENTER SCHOOL DISTRICTS IN THE SAME ORDER AS THEY WERE PREPRINTED BY THE DEPARTMENT OF REVENUE ON THE PRIOR YEAR'S STATEMENT OF TAXES, OR ON THIS YEAR'S STATEMENT OF ASSESSMENT. This should aid you in reporting school district assessed values and taxes to the Department for the proper school district.

## TAXES

Column 3 – Enter the taxes for each purpose.

*State taxes, Line A* – Enter the amount certified to you on Line A-1 of the county clerk's apportionment sheet.

*County taxes, Line B-1* – Enter the amount certified to you on subtotal of Line B-1 of the county clerk's apportionment sheet.

*County taxes, Line B-2* – Enter the amount certified to you on subtotal of Line B-2 of the county clerk's apportionment sheet.

**NOTE:** Some portion of this tax may apply to only a part of your taxation district. See Special Purpose immediately following.

*County tax, Special Purpose* – As just stated, some portion of the tax levied by the county board may apply only to a part of your taxation district. If you are not sure, ask your county clerk which of the county tax items, if any, apply only to part of your taxation district. Enter such portion(s) of county taxes, if any, on special purpose lines in Section B.

*Special District Taxes, Line C-1 thru C-6* – Enter the amount(s) (if any) certified to you to be levied on the basis of value by the metropolitan sewerage commission, the sanitary district commission or the Public Inland Lake District board. Be sure to enter the correct amount for the proper special district.

*Other Special Purpose Districts, Line D-1* – Enter those amounts of general taxes (i.e. taxes levied on the basis of value) certified or otherwise designated for special purpose districts (not specifically mentioned above) which contain area of less than the total taxation district.

*Other State Special Charges, Line D-2* – Enter the subtotal (if any) of Line D-4 certified to you on the county clerk's apportionment sheet.

*County Special Charges, Line D-3* – Enter the subtotal (if any) of Line D-5 certified to you on the county clerk's apportionment sheet.

*Line D-4* – Enter the municipal taxes. These items are the result of the municipal budget and are levied to make up any difference between budgeted expenditures and estimated revenues. (Include any state trust fund loan amounts in your municipal taxes.)

*Line D-5* – Enter the amount of surplus funds ("cash") to be used to reduce total taxes levied on the tax rolls.

**CAUTION:** Surplus funds ("Cash") must be used to reduce the municipal taxes. **Do not** show an amount here UNLESS you reduce the municipal levy (ALL amounts shown in Section D) to zero. Simply reduce the amount on Line D-4 by the amount of surplus funds. If the amount of surplus funds ("cash") is greater than the amount of the tax levy for municipal purposes, or if no municipal tax is levied, a negative dollar amount is entered on Line 5. When calculating tax rates, a negative municipal tax rate is calculated and combined with all the other tax rates which will serve to reduce the total combined taxes shown in Section G. The amounts levied for other taxing jurisdictions will then be shown as they were apportioned.

*School Districts* – Enter the amount of school taxes for each school district. Include amounts of principal and interest due on state trust fund loans for the school district.

*Technical college Districts* – Enter the amount of technical college taxes for each technical college district.

## ASSESSED VALUES

*Column 4* – you will enter the final combined values of the assessed real estate & personal property and the manufacturing equated assessment roll.

**NOTE:** The values you will enter in Column 4 should come from Column 5, Final Summary of Values, which includes manufacturing assessments (if any) supplied by the Department of Revenue. The important point is, be careful not to include manufacturing property twice, and be careful not to leave it out altogether.



On Line A, the state tax applies to the entire taxation district, therefore the assessed values you will enter in Column 4 on that line will be the value of all general property in the taxation district.

Lines B-1 and B-2 – also pertain to taxes which apply to the entire taxation district. Therefore the assessed values you will enter in Column 4 will be the value of all general property in the taxation district.

Lines B-3, B-4 & B-5 for Special Purpose (County) – pertain to any county taxes (for example, for handicapped education) which apply only to part of the taxation district, and therefore the values you will enter in Column 4 will be less than the total value of general property in the taxation district.

Lines C1-C6 are for special districts such as Metropolitan Sewer Districts, Sanitary Districts and Public Inland Lake Districts. These are special purpose districts which ordinarily contain an area of less than the total taxation district, and therefore the values you will enter in Column 4 will be less than the total value of general property in the taxation district. If the special district(s) covers your entire taxation district, then of course, the total value of the taxation district should be shown.

Line D-1 is for other local special purpose district such as lighting districts which do not apply to the entire taxation district; therefore, the values you will enter in Column 4 will be less than the total value of general property in the taxation district. **NOTE:** If you have more than one local special purpose district, for the purpose of calculating mill rates, you may enter them on any unused special district lines directly above in Section C. Be sure to re-number the line(s) “D-1” so you will know which tax amounts to combine for entering later on line D-1 on the Statement of Taxes.

Lines D-2,3,4 and 5 – pertain to taxes which apply to the entire taxation district and therefore the values you will enter in Column 4 will be the total value of general property in the taxation district. Include any state trust fund loans for your tax district in your local levy.

Section E – Lines for School Districts – you will have values for each of the different school districts in your taxation district. Two examples follow:

1. If your taxation district is wholly in one school district which operates a high school (i.e. grades K-12 or grades 1-12), you will require the use of only one line. On the line you will enter in Column 4 all value of general property in the entire taxation district.

2. If your taxation district is partially in each of two or more different types of school districts (i.e. a K-8 Elementary/Union High, and a K-12), you will require the use of at least three lines. Two lines will be “School District” and one line will be “Union High School”. In this example each line used for “School District” will contain less than the total value of general property in the taxation district. The line used for “Union High School” will also contain less than the total value of general property in the taxation district.

Lines for Technical Colleges – you will have values for each Technical College District in your tax district. You will enter the value in column 4 for each Technical College District.

## MILL RATES

Column 5- Enter the mill rates after computing them. Compute the mill rates for items listed in Sections A through F by dividing the taxes in Column 3 by the values (on the same lines) in Column 4. Some examples follow:

1. Computation of a county mill rate in a municipality which contains no County Special Purpose Tax area:

<b>Section B:</b>	<b>Col. 6</b>
Line B-1	6,000.00
Line B-2	111,750.00
Col. 3 =	117,750.00
Col. 4 =	12,345,790 = .009537664 (to be entered in Column 5)

2. Computation of a municipal mill rate:

<b>Section D:</b>	<b>Col. 6</b>
Line D-2	2,300.00
Line D-3	2,400.00
Line D-4	17,500.00
Col. 3, D-6 =	22,200.00
Col. 4 =	12,345,790 = .001798184 (to be entered in Column 5)

3. Computation of a school district mill rates:

<b>Section E:</b>	<b>Col. 3</b>
Dist # 4370	218,650.00
Col. 3 =	218,650.00
Col. 4 =	10,987,450 = .001989998 (to be entered in Column 5)

To check for accuracy, multiply the resulting mill rates by the total values against which they are to be applied. The result should equal the taxes to be levied prior to tax credits. After you have computed all mill rates you will be ready to enter the applicable ones in each Mill Rate Area you have designated on the Mill Rate Area Sheet (PA-5/624).

## EXPLANATION – MILL RATE AREAS (PA-5/624)

### GENERAL

A “mill rate area” is any geographic area within your taxation district in which the same combined (total) mill rate is applied to each individual parcel of taxable real estate or item of personal property located within the boundaries of such area. For example, your entire taxation district would be one “mill rate area” if the separate mill rates for state, county, municipal and school taxes were the same over the whole taxation district. If your taxation district is located in two school districts, however, you would have to have two mill rate areas; because the school rates differ, the combined mill rate applicable to the one mill rate area (part of your taxation district) would differ from the combined mill rate for the other (part) by the amount of the difference in the two school district mill rates. Different mill rate areas in this case are the result of school district boundaries dividing the taxation district into two different school (school rate) areas.

Please study the illustrations in figure 1 (page 21), which demonstrate the concept of mill rate areas. These illustrations are examples of the layers of taxing jurisdictions which **may** create different mill rate areas in the same taxation district. The illustrations demonstrate that the boundaries of different taxing jurisdictions within some taxation districts can establish additional different mill rate areas to which a different combined (total) rate would apply.

Many taxation districts – especially towns – will have more than one mill rate area within their boundaries. If the property is properly identified and coded in the computer system, the computer can easily determine the value contained in each mill rate area. The clerk then can enter the value and the applicable mill rates for

state, county, county special purpose, local special purpose district, municipal, school district and technical college district, for each mill rate area.

By adding together the values of each mill rate area the clerk will prove that all taxable general property has been accounted for because the total value of all mill rate areas should equal the total value on Line 15 of the FINAL Statement of Assessment.

By multiplying the value of any mill rate area times the combined mill rate for it, the clerk will determine the total general property taxes which should be collected from each area.

By adding together the calculated total taxes of each mill rate area and comparing the grand total to the total general property taxes to be collected, the accuracy of the clerk’s work can be verified. If the two totals are within a few dollars of each other, it can be assumed the mill rates are correct and the clerk can continue with the tax roll work. If the two totals are not comparable, it indicates a probable error and the clerk should carefully re-check everything. Tax rolls should not be prepared until the mill rates are proven to be correct.

The Mill Rate Worksheet (PA-5/623) and the Mill Rate Area Sheet (PA-5/624) have been designed to aid the clerk in this phase of tax work.

Once the clerk is satisfied that the mill rates are correct, he/she can then send the mill rates to the computer center.

NOTE: Some computer systems will also prepare a test run of the mill rates to make sure everything is correct before the tax rolls and tax bills are run.

Figure 1  
MILL RATE AREAS



Village of Badger in  
same County, Special,  
School, & Technical  
College Districts



Village of Badger in same  
County, Special, & Technical  
College Districts but  
TWO School Districts



Village of Badger in same County,  
& Technical College Districts but  
TWO School Districts &  
one small Special District

		School #1	School #2	School #1	School #2	Special #1 School #2
STATE	.000209714	.000209714	.000209714	.000209714	.000209714	.000209714
COUNTY	.004123429	.004123429	.004123429	.004123429	.004123429	.004123429
MUNICIPAL	.007025444	.007025444	.007025444	.007025444	.007025444	.007025444
SPECIAL	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	.000173578
SCHOOL	.018200019	.018200019	.017669981	.018200019	.017669981	.017669981
TECHNICAL	.001699489	.001699489	.001699489	.001699489	.001699489	.001699489
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	.031258095	.031258095	.030728057	.031258095	.030728057	.030901635

# ALL CLERKS – INSTRUCTIONS FOR THE STATEMENT OF TAXES

**(Read these instructions before  
completing the Statement of Taxes bound  
in your Assessment and Tax Rolls)**

## GENERAL

The Statement of Taxes bound in your Assessment Roll and Tax Roll (PA-5/632) will remain in the rolls. The Statement of Taxes (PA-632A) to be filed with the Department of Revenue and with the County Treasurer will be mailed to you by the Department of Revenue and when completed must contain the same information that appears on the "Statement of Taxes" bound in your Tax Roll. Complete the form in the roll, then copy the required information onto the preprinted form mailed to you. An envelope for mailing the white Statement of Taxes to the Department of Revenue will be included with the preprinted form. The Statement of Taxes is due back to the Department of Revenue, Local Government Services, on or before the third Monday of December or after your tax roll has been run.

**NOTE: DO NOT COMPLETE ANY STATEMENT OF TAXES UNTIL TAX ROLL IS COMPLETELY FINISHED, SUMMARIZED AND RETURNED TO YOU. YOU MUST KNOW THE TOTAL TAX ROLL AMOUNT INCLUDING ANY OVERRUN OR UNDERRUN BEFORE FILLING OUT THE STATEMENT OF TAXES. MAKE TWO COPIES, SENDING ONE TO THE COUNTY TREASURER AND RETAIN A COPY FOR YOUR RECORDS.**

The report must be made with strict accuracy because the taxes reported are used to determine general property tax relief for each taxation district. Also, the reports are used for the purpose of administering the laws for the taxation of railroads and other public utilities and special taxes. Clerks are, therefore, requested to exercise great care to make the reports correct in every respect.

Make all entries as indicated. The figures, in detail, are needed for various statistical purposes and the value of the report would be greatly impaired if the details were not shown.

There are a few instances in which a city or village is located in more than one county. Because taxing jurisdictions (state, county, school, etc.) apportion taxes based on the percentage the equalized value of each particular "piece" is to the total value of the taxing jurisdiction, the local clerk must levy these taxes

against just the assessed value of the property in the corresponding county piece. There should be a separate calculation of mill rates and taxes for each county portion. The clerks of these unique municipalities will receive a preprinted Statement of Taxes for each county portion. Each one should be completed showing its taxes as apportioned and a copy sent to the respective County Treasurers.

## INSTRUCTIONS

**The tax roll should be completed first;** then the roll copy of the Statement of Taxes should be filled out; and then two copies should be prepared, one mailed to the County Treasurer and one retained for the local records. The original should be sent to Local Government Services at the Department of Revenue. The Statement of Taxes has two important purposes. They are: (1) to summarize all taxes and charges placed on the Tax Roll for collection, and (2) to enable you to uniformly report for your taxation district such taxes and charges to the Department of Revenue.

Take a few moments to study the form before completing it. Notice that each page is divided into Sections separated by heavy lines. Each Section is SPECIFICALLY INTENDED for a particular tax, special assessment or special charge. Each Section is identified by a letter of the alphabet. Each portion of a Section is identified by a line number, with the exception of the fourteen lines for school districts. These fourteen lines will be identified by the school district code number on the partially preprinted copy of the Statement of Taxes mailed to you. Each column is headed by a number. Never make entries in the shaded areas.

Do not change any inquiry by striking out words, or by writing in others. If you are not absolutely certain how to enter a given tax, special assessment or charge, please explain its nature very carefully under the "Remarks" Section (Back Page) so the Department of Revenue may reclassify your entry if it has not been properly classified.

Sections A, B, C, D, E, F and G should include general property taxes only. Be very careful not to enter special assessments and charges, which should be reported under Section H.

General Property Taxes are taxes levied by a uniform mill rate upon the taxable general property of an entire town, village or city, or by a uniform mill rate upon all of the property located in some portion therein, such as a school, fire, lighting, utility or sanitary district, etc., which covers only part of the taxation district.

## PAGE ONE – INSTRUCTIONS

**SECTION A.** The State tax is apportioned to your taxation district each year by your County Clerk on the County Clerk's Apportionment Sheet. Show this on Line A-1, Column 2.

**SECTION B .** County taxes are also apportioned by your County Clerk. The County Clerk receives from the State the items he/she must apportion to your taxation district under B-1 on the apportionment sheet. These are the items you must show on Line B-1 of the Statement of Taxes. You must show on Line B-2, the portion of county taxes which apply to your entire taxation district. On Lines B-3 you must show any part of the county tax which applies to only part of your taxation district. If you are not sure, ask your County Clerk which of the county tax items, if any, apply to only part of your taxation district. **DO NOT MOVE ITEMS FROM SECTION B ON THE COUNTY CLERK'S APPORTIONMENT SHEET TO SECTION D OF YOUR STATEMENT OF TAXES.**

**SECTION C .** Lines C-1 through C-11 are intended to be used for special districts for which a general property tax is levied using total local value of the special purpose district to compute a mill rate which is then applied to the local value of property in such special purpose districts. Such taxes should not be shown in Section H as Special Assessments. The Mill Rate Worksheet (PA-5/623) is designed to handle special purpose districts in Section C. On lines C-1 through C-11 space is provided for you to enter the names of metropolitan sewer, sanitary and Public Lake districts.

**SECTION D .** Line D-1 is for other special purpose districts such as a lighting district which may be located in part of your taxation district. On line D-1 enter the name of any "other special purpose district." If you have more than one entry for this line, enter the total taxes levied by all the special districts on this line and enter the breakdown on the back page.

**NOTE:** DO NOT reduce Section G by the amount of State Tax Credits or Lottery Credits (per Section 79.10 (7m), Wisconsin Statutes). The taxes reported in Section G should include all general property taxes prior to reduction by State Tax Credits and/or Lottery Credits.

Line D-2 is to be used by only those towns, villages and cities which have Tax Incremental Finance (TIF) Districts. The total amount of tax increment generated for TIF districts is to be reported on this line.

Line D-3 is used to report the total Tax Increment for the County Environmental Remediation Tax Incremental Finance District.

Lines D-4 and D-5 contain items certified to your taxation district by your County Clerk. These items are municipal taxes, not county taxes. **DO NOT MOVE ITEMS FROM SECTION D ON THE COUNTY CLERK'S APPORTIONMENT SHEET TO SECTION B OF YOUR STATEMENT OF TAXES.**

Line D-6 is for municipal taxes-items which have not been financed by other sources of revenue, therefore necessarily become the general property tax levy for municipal purposes in order to make up the difference between budgeted expenditures and estimated revenues. State trust fund loans are to be included in this amount. There is no longer a separate line for them.

Line D-7 is primarily for surplus funds ("cash") applied to reduce taxes of other taxing jurisdictions levied on the tax roll. It should have an entry only if Line D-6 is **ZERO**. If Line D-6 is not zero and you plan to pay for other items in Section D, such as county or state special charges, from surplus funds, reduce the amount shown on Line D-6. Do not enter that reduction on Line D-7. If the amount of surplus funds ("cash") is greater than the amount of the tax levy for municipal purposes after state aids are subtracted, or if no municipal tax is levied, the result is a negative local tax. When calculating tax rates, a negative municipal tax rate is calculated which when combined with all the other tax rates, will serve to reduce the total combined taxes shown in Section G. The amounts levied for other taxing jurisdictions will then be shown as they were apportioned.



Line D-8 is the total of Section D. Do not total other sections on this line. Line D-8 is meant to show totals for Section D only. It is the total municipal taxes actually levied.

**SECTION E.** This section provides a summary of elementary and secondary district taxes.

**SECTION F.** This section provides a summary of technical college district taxes.

Enter the names of elementary district(s) and district(s) operating high schools (if any) on the first set of eleven lines (Section E). Enter vocational college district(s) on the last set of three lines (Section F). IT IS SUGGESTED THAT YOU ENTER SCHOOL DISTRICTS IN THE SAME ORDER AS THEY WERE PREPRINTED BY THE DEPARTMENT OF REVENUE ON THE PRIOR YEAR'S STATEMENT OF TAXES OR ON THIS YEAR'S STATEMENT OF ASSESSMENT. This should aid you in reporting school taxes to the Department for the proper school district. In the past, school district data was reported to the Department erroneously because clerks have arranged school districts in a different order on their roll copy of the Statement than they are preprinted on the copy of the Statement of Taxes mailed to you in December. Data was then copied and reported erroneously.

Enter the tax apportionment certified to you by each school district clerk.

Enter the tax apportionment certified to you by each technical college district.

Enter subtotals for Section E and Section F on the proper lines.

**SECTION G.** This section provides a total of all gross general property taxes actually levied on your tax roll. Add totals from Sections A, B, C, D, E, & F.

**SECTION G-1 THROUGH G-4.** Summary of Computerized Tax roll. Copy these numbers from the computerized summary of your tax roll. In column 2 write in the total from G-1 column 3. Bring down the number from Section G.

**SECTION G-5 OVERRUN – UNDERRUN** – This is the difference between the total gross taxes intended to be collected through the tax roll (line G) and the actual total of all the individual tax liabilities (line G-1). Subtract line G from G-1, this is your over or under run. A computerized tax roll total of more than the total of

the gross taxes intended to be collected would mean an overrun. A computerized tax roll total of less than the total of the gross taxes intended to be collected would mean an underrun. Report this on G-5. If G-5 is negative, indicate by putting brackets ( ) around the number or use a minus sign in front of the number. DO NOT divide it between the various state, county, school, etc. taxes. These entries apply to gross taxes only and should not reflect tax credit underrun or overrun.

**SECTION H.** Special Assessments and Charges. Section H on the front side of form is for totals only and showing breakdown of who will retain the money (column 3. other – is money collected for another taxing jurisdiction such as the state, county, special district or other taxation district). You must report the detail of Section H on the back page in the Section H Detail Summary.

**SECTION J.** All omitted property taxes from previous year(s) should be recorded here.

**SECTION K.** The total Tax Differences for corrected assessments under s. 70.43 are entered here. Include both taxes due and tax refunds. (Enter the net amount of total taxes due and tax refunds.) Use brackets ( ) to indicate a negative amount.

**SECTION M.** Opposite "P.F. Crop Taxes" enter acres and taxes for each class and enter the total taxes for all classes in Column 2. Private Forest (P.F.) Crop Lands entered under regular classification are taxed at 10 cents per acre, or \$1.66 per acre if such acreage is under Department of Natural Resources order of entry dated after December 31, 1971. Special Private Forest Crop Lands are taxed at 20 cents per acre.

**SECTION N.** Opposite "Managed Forest Lands" enter the managed forest land acres and the total tax for each of the two categories. Enter the total taxes for both classes in column 2. Managed Forest Lands entered before 2005 classed as "Open" are taxed at 83¢ per acre. Lands classed as "Closed" are taxed at \$1.95 per acre.

Managed Forest Lands entered after 2004 classed as "Open" are taxed at \$1.46 per acre. Lands classed as "Closed" are taxed at \$7.28 per acre.

Private Forest Crop Lands and Managed Forest Lands entered by private owners must be assessed by municipal assessors, but these values are used only in case the lands are later withdrawn.

Do not enter contributions received from the State in the form of state aids under the headings "Forest Crop Taxes" or "Managed Forest Lands".



**SECTION O.** Occupational Taxes – Enter the applicable number of tons or bushels. These can be obtained from the assessment roll. Enter the taxes in Column 2. These can be obtained from the tax roll. The number(s) multiplied by the tax per unit should equal the entry in Column 2.

**SECTION T.** Please show total, this must be the total taxes on the tax roll.

## BACK PAGE – SECTION H DETAIL SUMMARY

**Special Assessments and Special Charges.** Enter special assessments (principal and interest) indicating in the spaces provided the amount of each type of assessment belonging to the town, village or city and the amount entered in the tax roll for individuals holding contractors' certificates and special assessment bonds.

Special assessments are not based on property values and are imposed on only some, not all, parcels of real estate within a jurisdiction, normally to defray the cost of capital improvements to those parcels such as pavements, sidewalks, sewers, drains, etc. These improvements are presumed to benefit the public and are of special benefit to such parcels of property.

Special charges are for some special service (such as cleaning snow off sidewalks, fire calls, recycling, plowing, fencing, purchasing culverts or gravel,

garbage collection or cutting weeds) performed for the owners of property. These charges may be thought of as service fees collected on the tax roll.

LINE 15. This line is for entering the amount of utility charges which consumers have failed to pay and which are carried into the tax roll for collection. Tax levies to pay for hydrant rental or any water service to be paid by the taxation district either to a private or municipal plant should be part of the tax on D-6. Amounts to be entered for sewers are only delinquent sewer service charges authorized by s. 66.0821 (4)(a) and (d), Wisconsin Statutes. Enter the amounts in the proper column on line 15.

**NOTE:** Do not complete the Statement of Taxes unless the tax roll has been completed and checked for accuracy. The Statement of Taxes must be a summary of the computerized roll.

## STATEMENT OF ASSESSMENT CORRECTION FORM PA-632C

**Changes in Assessments:** Should the total final local value shown in your tax roll disagree with that of your assessment roll (Line 15 of the Final Statement of Assessment), please show in the schedule provided here, the changes to be made on your Final Statement of Assessment on file with the Department of Revenue. If you report a change for Lines 1 through 15, you must

also report a change for any school district and/or special purpose district which is affected. The assessment roll and tax roll must agree. Clarify any of your entries which you believe require an explanation on the bottom of the form. If there are NO changes on the Statement of Assessment then you do not need to complete or return this form.

# TAX ROLL CERTIFICATE PA-601

Tax district clerks must complete a form called “Tax Roll Certificate For Taxes Levied” as required by s. 70.65(3). On the certificate, clerks must list the various taxes levied on the tax roll and certify that they are correct to the best of their knowledge. You should find the various amounts required on the Certificate on tax roll summaries prepared by the computer and from the manually prepared sections in your tax roll. Remember, the grand total should be the total of all taxes levied in your tax roll. Following is an explanation of each line to help you identify the entry.

**Line 1 – Net General Real Estate Taxes.** These are the general property taxes levied on all real estate **AFTER** state tax credits and Lottery Credits are subtracted.

**Line 2 – Net General Personal Property Taxes.** These are general property taxes levied on all personal property **AFTER** state tax credits and Lottery Credits are subtracted.

**Line 3 – Total of School Levy Tax Credits APPLIED** to real estate and personal property tax rolls.

**Line 4 – Lottery Credits** on real estate and personal property tax rolls.

**Line 5 – Total of Lines 1 through 4.** This amount should be the Total Gross General Property Taxes levied on the tax roll and should be equal to the amount entered on Line G-1 on the Statement of Taxes.

**Line 6 – Total Special Assessments** levied on the tax roll.

**Line 7 – Total Special Charges** levied on the tax roll.

**Line 8 – Delinquent Utility Charges.** Total of delinquent water and sewer charges levied on the tax roll.

**Line 9 – Special Taxes.** Total of all private forest crop and managed forest land taxes levied on the tax roll.

**Line 10 – Total of Occupational Taxes** levied on the tax roll.

**Line 11 – Total of Omitted Property Taxes** levied on the tax roll.

**Line 12 – Total of S. 70.43 Assessor’s Corrections** **NET** tax adjustments. This will be the net amount of all adjustments.

**Last Line – Enter Total of Lines 5 through 12.** This is the total tax roll amount and must be equal to the amount on Line T on the Statement of Taxes.

The **clerk** must then sign and date the Certificate and attach it to the tax roll prior to turning it over to the tax district treasurer for collection.

The certificate, when properly completed, will be a valuable reference when working with the tax roll and will aid the county and tax district treasurers in the settlement process. Remember to correct the Certificate if you make any changes or corrections to any tax roll amounts.